



John A. Carey  
Inspector General

**OFFICE OF INSPECTOR GENERAL  
PALM BEACH COUNTY**



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*“Enhancing Public Trust in Government”*

**Audit Report**

**2019-A-0011**

**Interlocal Agreement for Law  
Enforcement Services between Palm  
Beach County and the City of West Palm  
Beach (aka Manatee Program)**

**September 18, 2019**



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Inspector General

## OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY

### AUDIT REPORT 2019-A-0011

DATE ISSUED: SEPTEMBER 18, 2019



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## INTERLOCAL AGREEMENT FOR LAW ENFORCEMENT SERVICES (AKA MANATEE PROGRAM)

### SUMMARY

#### WHAT WE DID

We conducted an audit of the Interlocal Agreement for Law Enforcement Services between Palm Beach County and the City of West Palm Beach (abbreviated as "Agreement" in this audit report), entered on November 14, 2011, November 10, 2014, and August 22, 2018. The Office of Inspector General, Palm Beach County (OIG) received a complaint about City officers being paid for hours not worked for services under the Agreement. We held the audit in abeyance while other investigations were being conducted. On May 13, 2019 our office initiated an audit in coordination with other agencies. This audit was added to the 2019 Annual Audit Plan.

Our audit focused on review of the Agreement reimbursement requests that occurred from November 1, 2013 through March 31, 2019.

#### WHAT WE FOUND

We found control weaknesses for the City of West Palm Beach's (City) review and oversight relating to the reimbursement requests that it presented to Palm Beach County (County) for hours worked. The reimbursement requests lacked adequate documentation, lacked adequate review, and did not comply with the Agreement or the City's Standard Operating Procedures. Our audit identified **\$55,657.38** in questioned costs,<sup>1</sup> with the majority of the exceptions<sup>2</sup> relating to noncompliance with the City's policy, and **\$10,828.36** in identified costs<sup>3</sup> for the City overbilling the County for hours worked by officers performing services under the Agreement. The payroll records were not supported by the City officers reported start and end times.

#### **Radio Call Ins for Start and End Times**

We found no evidence that City officers called in to dispatch at the assignment start time for 45 of the 168 (27%)

<sup>1</sup> Questioned costs are costs or financial obligations that are questioned by the OIG because of: an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, other agreement, policies and procedures, or document governing the expenditure of funds; a finding that, at the time of the OIG activity, such cost or financial obligation is not supported by adequate documentation; or, a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

<sup>2</sup> For purposes of this audit, an exception is a weakness identified or non-compliance with requirements.

<sup>3</sup> Identified costs are costs that have been identified as dollars that have the potential of being returned to the entity to offset the taxpayers' burden.

assignments invoiced to the County. Additionally, there were 98 instances when the start times for the assignment time recorded in the CAD system<sup>4</sup> was later than the time recorded in payroll records.

We found no evidence that City officers called in to dispatch when ending service for 99 out of 168 (59%) assignments invoiced to the County. Additionally, in 29 instances the end times for the assignment time recorded in the CAD system were different than the time recorded in the payroll records.

The variance between the call in times and the payroll records led to the City overbilling the County a total of 121.25 hours, totaling **\$10,609.61**. This is considered an identified cost because the County may be able to recoup the cost from the City.

In the 144 exceptions there was no evidence that the City officer called in to dispatch at the start or end time of the assignment; there were a total of 668.40 hours that were not recorded in compliance with the City's Standard Operating Procedures. This totaled \$58,432.50<sup>5</sup> in exceptions. The total questioned cost is **\$53,707.38** for noncompliance with the City's Standard Operating Procedures.

### **Agreement Documentation**

We tested the 28 City invoices submitted to the County for reimbursement during November 1, 2013 – March 31, 2019 and found:

- Eleven (11) of 27<sup>6</sup> monthly<sup>7</sup> invoices that included warnings/citations (41%) did not include documentation of all of the warnings and/or citations issued to boaters by City officers, as required by the Agreement.
- Five (5) of 28 monthly invoices (18%) included scheduling details; however, did not include official payroll records to support the hours worked by City officers, as required by the Agreement.
- Eight (8) of 12 monthly invoices<sup>8</sup> (67%) had inconsistencies in the supporting documentation that reported hours worked by City officers (the officers' trip sheet start and end times did not match the start and end times on the City's payroll records).

The County approved payments that did not have the Agreement required supporting documentation. This totaled \$17,000.00 in exceptions relating to the lack of support required by the Agreement. The total questioned cost for lack of

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<sup>4</sup> CAD is the dispatch computer system for recording police activities including checking in and out of shifts.

<sup>5</sup> This amount was reduced by \$4,725.12 which was already counted in the identified cost in this Finding to provide the questioned cost.

<sup>6</sup> No warnings or citations were issued during February 2018, according to the Standard Marine Enforcement Monthly Report included with the invoice submitted in March 2018, so this requirement was not applicable for the review.

<sup>7</sup> The City invoiced the County monthly for services during manatee season, which begins annually November 15 and ends the following March 31.

<sup>8</sup> The payroll records included in 16 of the monthly invoices did not report the start and end times of each officer's shift or the payroll records were not submitted, so those were not able to be tested.

documentation is **\$1,950.00**.<sup>9</sup> The payroll inconsistencies in the trip sheet start and end times and the payroll record start and end times totaled \$306.25<sup>10</sup> in exceptions. The total identified cost is **\$218.75**, which the County can recoup from the City.

### **Pertinent Information**

Our review of the 114 citations issued by City officers from November 1, 2013 through March 31, 2019 found that 38 citations of the 108 citations<sup>11</sup> (35%) tested were missing pertinent information requested on the citation forms, such as, the recipient's signature, the recipient's ID information, the boat information, and the time the citation was issued. Pertinent information is necessary to enforce the citation or verify the validity of the citation.

City officers issued 413 warnings during November 1, 2013 through March 31, 2019. The City did not provide the County or our office with twenty-five (25) warnings out of the 413 warnings (6%). We found that 233 of the 388 warnings<sup>12</sup> (60%) tested were missing pertinent information requested on the warning forms, such as, the recipient's signature, the recipient's name and address, the recipient's ID information, the boat information, and the date or time the warning was issued. Pertinent information is necessary to verify the validity of the warning issued.

### **Records Retention**

The employee managing the Agreement reimbursement requests submitted all of the invoice supporting documentation including trip sheets, payroll reports, warnings, citations, etc. to the County; however, the originals of the citations, warnings, and daily trip sheet documentation were discarded by the employee at the end of manatee season, in violation of the Agreement.

### **WHAT WE RECOMMEND**

Our report contains four (4) findings and thirteen (13) recommendations. Implementation of the recommendations will 1) assist the City in strengthening internal controls, 2) assist the City in preventing the overbilling of payroll hours to the County; 3) help the City ensure that the City officers comply with its policies and procedures; and 4) help the City ensure compliance with the Agreement requirements to provide increased law enforcement presence in the County's waterways and provide greater manatee protection.

We have included the County's management response as Attachment 1. We have included the City's management response as Attachment 2.

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<sup>9</sup> The exception totals were reduced by \$12,796.87 for questioned costs and \$2,253.14 for identified costs that were in Finding 1 to avoid duplication of questioned costs.

<sup>10</sup> The exception totals were reduced by \$87.50 in identified costs that were in Finding 1 to avoid duplication of identified costs.

<sup>11</sup> There were six (6) citations out of 114 citations (5%) that were not provided in the packages submitted to the County and were not provided to us by the City (see also Finding 2). Total citations were reduced for the six (6) citations that were not provided.

<sup>12</sup> There were 25 warnings out of 413 warnings (6%) that were not provided in the packages submitted to the County and were not provided to us by the City (see also Finding 2). The total warnings were reduced for the 25 warnings that were not provided.

**BACKGROUND****The City of West Palm Beach**

The City was first incorporated as a town under the General Law on November 5, 1894. By 1903, the town had grown large enough for the town council to ask the state legislature for permission to become a city. West Palm Beach changed from a town to a city, becoming the City of West Palm Beach on July 21, 1903. The first Charter granted by Laws of Florida of the legislature was in 1903, the Charter became effective September 18 of that year.

The City is a municipal corporation with a mayor-commission form of government. The City Commission consists of five (5) City Commissioners and a Mayor, who are elected at-large on a nonpartisan basis. The City Commission is responsible for enacting the ordinances and resolutions that govern the City.

The City has operated under a strong Mayor form of government since 1991. The Mayor is the elected Chief Executive Officer of the City and appoints the City Administrator, Deputy and Assistant Administrators, City Attorney, and Department Directors.

The City is located immediately to the west of the adjacent Town of Palm Beach, which is situated on a barrier island across from the Lake Worth Lagoon in Palm Beach County. The City's estimated population as of 2018 was 111,398 residents.<sup>13</sup> The City's land area is 58.1 square miles.

**County's Environmental Resources Management**

The County's Environmental Resources Management Department (ERM) administers a range of environmental programs designed to protect, preserve, and enhance the County's natural resources, both on land and water.

ERM is charged with monitoring the agreements with local law enforcement partners to assist with manatee protection, boater education and safety, and speed zone enforcement during manatee season.

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<sup>13</sup> <https://www.census.gov/quickfacts/fact/table/westpalmbeachcityflorida>



### **Agreement Background**

On August 21, 2007, the Board of County Commissioners approved a Manatee Protection Plan (Plan) that provides for increased law enforcement presence in the County's waterways, as one means to provide greater manatee protection. The Plan was submitted to the Florida Fish and Wildlife Conservation Commission for review and approval.

On December 18, 2007, the Board of County Commissioners approved Resolution 2007-2277 with a standard form Interlocal Agreement with law enforcement agencies for an increased law enforcement presence in the estuarine waters of the County during manatee season which begins annually November 15 and ends the following March 31. The standard form Interlocal Agreement was later amended on August 19, 2014 through Resolution 2014-1193.

The County entered into its Agreement with the City on November 14, 2011, November 10, 2014, and August 22, 2018. The City agreed to provide marine law enforcement services within the geographical area over which it has jurisdiction to enforce the law.

Hours worked by officers under this Agreement are special duty assignments and separate of their regular work shifts.

The chart below lists the number of citations and warnings issued by City officers while performing the law enforcement services under the Agreement.

<b>Fiscal Year</b>	<b>Number of Citations Issued</b>	<b>Number of Warnings Issued</b>	<b>Total Citations and Warnings Issued</b>
2014	48	80	128
2015	30	67	97
2016	14	59	73
2017	20	90	110
2018	2	69	71
2019 <sup>14</sup>	0	48	48
<b>Total</b>	<b>114</b>	<b>413</b>	<b>527</b>

Prior to initiating this audit, our office received a complaint relating to City officers being paid for hours not worked for services under the Agreement. We held the matter in abeyance while other investigations were being conducted. On May 13, 2019 our office initiated an audit in coordination with other agencies. This audit was added to the 2019 Annual Audit Plan. The complainant's concerns were included in our risk assessment to develop this audit's objectives.

<sup>14</sup> This includes October 1, 2018 through March 31, 2019.

**OBJECTIVES, SCOPE, AND METHODOLOGY**

The overall objectives of the audit were to determine if:

- The program is operating as intended;
- There are adequate controls for the program, including controls over the receipt and distribution of funds;
- Expenditures were eligible; and
- The program is managed according to regulations and requirements.

The initial scope of the audit included reimbursement requests and supporting documentation from October 1, 2015 through March 31, 2019. Based on exceptions in the audit testing, we expanded the scope of the audit to include reimbursement requests and supporting documentation from November 1, 2013 through March 31, 2019.

The audit methodology included, but was not limited to:

- Completion of data reliability and integrity assessment of related computer systems;
- Review of policies, procedures, and related requirements;
- Performance of process walk-throughs and review of internal controls;
- Interview of appropriate personnel;
- Review of records, reports, contracts and agreements; and
- Performance of detailed testing of selected transactions.

As part of the audit, we completed a data reliability and integrity assessment for the computer systems used by the City for scheduling overtime, timekeeping, and payroll processing. We determined that the computer-processed data contained in the Oracle financial computer system was sufficiently reliable for purposes of the audit. The system used for timekeeping, TeleStaff, had exceptions,<sup>15</sup> but the data was sufficiently reliable when traced back to the original source documentation for the purposes of the audit. The overtime scheduling system, Power Detail, had exceptions, but the data was sufficiently reliable when traced back to the original source documentation for purposes of the audit. The City no longer uses the Power Detail computer system.

We also completed a data reliability and integrity assessment for the computer systems used by the County for processing payments. We determined that the computer-processed data contained in the Advantage computer system was sufficiently reliable for the purposes of the audit.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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<sup>15</sup> The exceptions were related to passwords and not the information in the computer system.

**FINDINGS AND RECOMMENDATIONS****Finding (1): The City Police Officers did not comply with the City Procedure for checking in and out when working the Manatee detail.**

The City Police Department Standard Operating Procedure IV-21 Radio Procedures and Identification (Procedure 1) establishes standard practices for voice and data communications by all members of the Department. Procedure 1 states,

VI. PROCEDURES:

- A. Members will ensure that use of all radio and MCU is in compliance with this directive.

.....

- D. Any member going in-service for regular or extra duty details will advise Dispatch Operations of their assignment.

...

1. Members on an extra-duty detail will go in-service at the schedule start time.

- a. in addition to the basic information required above, the scheduled ending time for the detail will be given.

...

3. Dispatch Operations will enter or modify the unit detail data in CAD with the above information.

...

- F. All Members will verbally advise Dispatch Operations and will, when officer safety or public safety is not compromised, utilize the call status functions of the MCU to indicate unit status in the following instances:

...

8. When a member is going out of service at the end of his or her shift the status of that member is recorded and entered into CAD...

**Lack of Compliance with Procedure 1 for Call ins**

We tested 100% of the City assignments invoiced to the County for November 1, 2013 – March 31, 2019 to determine if City officers called in to dispatch at their assignment start and end times, as required by the City Procedure 1. The City invoiced the County for a total of 168 assignments.

There were no records in the CAD system or evidence that City officers completed the required call ins to dispatch at the assignment start time for 45 of the 168 (27%)



assignments invoiced to the County. Additionally, there were 98 instances the start times for the assignment time recorded in the CAD system was later than the time recorded in payroll records.

There were no records in the CAD system or evidence that City officers completed the required call ins to dispatch when going out of service for 99 out of 168 (59%) assignments invoiced to the County. Additionally, for 29 instances the end times for the assignment time recorded in the CAD system were different than the time recorded in the payroll records.

It does not appear that the City Police Department enforced the required call ins to dispatch at the assignment start time and when going out of service for the assignment.

In the 144 exceptions there was no evidence that the City officer called in to dispatch at the start or end time of the assignment, there were a total of 668.40 hours that were not recorded in compliance with the City's Procedure 1. This totaled \$58,432.50<sup>16</sup> in exceptions. The total questioned cost is **\$53,707.38** for non-compliance with the Procedure 1.

When the City officers do not follow the City's Procedure 1 to call in to dispatch at the start and end times of the assignment, it causes inconsistencies in the records. This can lead to under or over payment of City officers for hours worked and not reported or hours not worked.

### **Variance between Call ins in CAD and Payroll Records**

The CAD records do not support the amount the City billed the County for hours worked. The 127 exceptions showed the City officers called to report less time than listed in the payroll reports. There were a total of 121.25 hours that were submitted for reimbursement in error, which totaled **\$10,609.61**. This is an identified cost because the County may be able to be recoup the cost from the City.

In this case the records do not support the hours reported for reimbursement under the Agreement, as such, the City is responsible for repayment of the funds received.

### **Recommendations:**

- (1) The City reimburse the County \$10,609.61.**
- (2) The City provide training to officers to ensure they understand the requirements in the Procedure for call ins to dispatch at the start and end of assignments so that the CAD system accurately reflects the hours worked.**

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<sup>16</sup> This amount was reduced by \$4,725.12 which was already counted in the identified cost in this Finding to provide the questioned cost.

- (3) The City implement a check and balance to ensure that the radio call ins to dispatch at the assignment start and end times, recorded in the CAD system, match the payroll records prior to approving the payroll for submission to the County for payment for this Agreement.

**County's Management Response:**

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- (1) County ERM will work with the City on the reimbursement of \$10,609.61.

**City's Management Response Summary:**

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Considering that there is an open investigation, we will refrain from providing responses at this time. We look forward to receiving the complete documents, and upon receipt of full documentation, we will take into consideration the findings and recommendations.

**Finding (2): The City's Police Department did not comply with the Agreement Terms and Conditions.**

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The Agreements dated November 14, 2011 and November 10, 2014 stated,

4) Responsibility of Contractor

...

- E. The Contractor shall submit invoices for payment to the County on a monthly basis. Invoices shall include a reference to this Agreement, identify the amount due and payable to the Contractor, and include records sufficient to substantiate the costs incurred. Invoices shall be in sufficient detail for pre-audit and post-audit review. The Contractor shall provide the following information with the invoice: Standard Marine Enforcement Monthly Report Form (form to be provided by the County); documentation of warnings and citations issued to violators by the Contractor; and monthly payroll documentation for hours worked by any officer who performs services under the terms of this Agreement.

The Agreement dated August 22, 2018 mirrored most of the language in the 2011 and 2014 Agreements, with some renumbering and modifications, to include Exhibit B Payment Request and Exhibit C Marine Services Contract Standard Marine Enforcement Daily Report Form. The 2018 Agreement states as follows:

4) Responsibility of Contractor

...

- E. The Contractor shall submit invoices for payment to the County on a monthly basis. Invoices shall include a reference to this Agreement, identify the amount due and payable to the Contractor, and include records sufficient to substantiate the costs incurred. Invoices shall be in sufficient detail for pre-audit and post-audit review (Exhibit B). The

Contractor shall provide the following information with the invoice: Standard Marine Enforcement Daily Report Form (Exhibit C); documentation of warnings and citations issued to violators by the Contractor; and monthly payroll documentation for hours worked by any officer who performs services under the terms of this Agreement.

We tested all City invoices submitted to the County for reimbursement during November 1, 2013 through March 31, 2019 to determine if the invoices were accurate, adequately supported, and in compliance with the terms of the Agreements. We noted the following discrepancies:

- Eleven (11) of 27<sup>17</sup> monthly invoices that included warnings/citations (41%) did not include documentation for all of the warnings and/or citations issued to boaters by the City officers, as required by the Agreement.
- Five (5) of 28 monthly invoices (18%) included scheduling details; however, did not include official payroll records to support the hours worked by City officers, as required by the Agreement.
- Eight (8) of 12 monthly invoices<sup>18</sup> (67%) had inconsistencies in the supporting documentation that reported hours worked by City officers (i.e. the City officers' trip sheet start and end times did not match the start and end times on the City's payroll records).

The City did not have a review and oversight process in place to ensure that the invoices and supporting documentation submitted to the County were accurate and in compliance with the Agreement requirements. Additionally, ERM did not detect the missing documentation during its review of the City's submissions for payment.<sup>19</sup>

The City did not comply with the terms of the Agreement because it did not submit the required payroll documentation for hours worked by officers performing services under the Agreement.

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<sup>17</sup> No warnings or citations were issued during February 2018, according to the Standard Marine Enforcement Monthly Report included with the invoice submitted in March 2018, so this requirement was not applicable for the review.

<sup>18</sup> The payroll records included in 16 of the monthly invoices did not report the start and end times of each officer's shift or the payroll records were not submitted, so those were not able to be tested.

<sup>19</sup> We found no exceptions between November 1, 2018 through March 31, 2019 for the ERM review. The review and oversight process for the reimbursement requests under the Agreement had been improved.

This resulted in the following exceptions and questioned costs:

Service Period	Exception Amount	Questioned Cost <sup>20</sup>
November 2013	\$2,537.50	\$481.25
December 2013	\$4,725.00	\$656.25
January 2014	\$4,200.00	\$0.00
February 2014	\$4,025.00	\$0.00
March 2014	\$1,512.50	\$812.50
<b>Totals</b>	<b>\$17,000.00</b>	<b>\$1,950.00</b>

The inconsistencies in the supporting documentation showing hours worked by City officers resulted in the City overbilling the County for hours that were not worked. This resulted in the following exceptions and identified costs:

Detail Date	Payroll Hours	Trip Sheet Hours	Overpaid Hours	Exception Amount	Identified Costs <sup>21</sup>
1/16/2016	7.0	6.0	1.0	\$87.50	\$43.75
12/17/2017	6.0	5.5	0.5	\$43.75	\$0.00
2/19/2018	8.0	6.0	2.0	\$175.00	\$175.00
<b>Totals</b>	<b>21.0</b>	<b>17.5</b>	<b>3.5</b>	<b>\$306.25</b>	<b>\$218.75</b>

A lack of adequate review and oversight increases the risk for errors, inconsistencies, and potential non-compliance with the Agreement. Inconsistencies in the payroll records can lead to under or over payments under the Agreement for hours worked. In this case, the records did not support the hours reported for reimbursement under the Agreement; as such, the City is responsible for repayment of the funds received under the Agreement. Additionally, without proper review by ERM, the County is at risk of paying reimbursement requests that are not in compliance with the Agreement.

### Recommendations:

- (4) The City reimburse the County \$218.75.
- (5) The City implement a review and oversight process to ensure that all documentation supporting the invoice, including hours worked, is accurate prior to submitting the invoice to the County for reimbursement.
- (6) The City implement a review and oversight process to ensure that all supporting documentation, including but not limited to documentation of warnings and citations and monthly payroll documentation for hours

<sup>20</sup> The exception totals were reduced by \$12,796.87 for questioned costs and \$2,253.14 for identified costs that were in Finding 1 to avoid duplication of questioned costs.

<sup>21</sup> The exception totals were reduced by \$87.50 in identified costs that were in Finding 1 to avoid duplication of identified costs.

worked by City officers, is included with the invoice submitted to the County for reimbursement, as required by the Agreement.

- (7) The City provide training to City staff and officers to ensure that all invoice supporting documentation reporting hours worked (i.e. trip sheets and payroll records) is consistent and accurate.
- (8) The City provide training to City staff and officers to ensure that all required supporting documentation is included with the monthly invoice submitted to the County for reimbursement, as required by the Agreement.
- (9) County ERM continue to ensure proper review of the reimbursement requests and only make payments for submissions that are in compliance with the Agreement.<sup>19</sup>

#### **County's Management Response:**

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- (4) County ERM will work with the City on the reimbursement of \$218.75.
- (9) County ERM will continue to ensure proper review of the reimbursement requests and only make payments for submissions that are in compliance with the Agreement.

#### **City's Management Response Summary:**

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Considering that there is an open investigation, we will refrain from providing responses at this time. We look forward to receiving the complete documents, and upon receipt of full documentation, we will take into consideration the findings and recommendations.

#### **Finding (3): The issued citations and warnings did not always contain pertinent information.**

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Management designs control activities so that all transactions are completely and accurately recorded.<sup>22</sup>

City officers issued 114 citations during November 1, 2013 through March 31, 2019. Our office found that 38 citations of the 108 citations<sup>23</sup> (35%) tested were missing pertinent information. Pertinent information includes the recipient's identification information, signature, vehicle/boat information, and details, such as, date and time of the citation or warning. This is based on general guidance for disputing a citation. Pertinent information

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<sup>22</sup> This best practice is provided in The Government Accountability Office (GAO) Standards for Internal Control in the Federal Government issued by the U.S. Comptroller of the Treasury dated September 2014.

<sup>23</sup> There were six (6) citations out of 114 citations (5%) that were not provided in the packages submitted to the County and were not provided to us by the City (see also Finding 2). Total citations were reduced for the six (6) citations that were not provided.

is necessary to enforce the citation or for management or third party pertinent verification of the citation.

- There were 21 of the 108 citations (19%) that were missing the recipient's signature.
- There were 19 of 108 citations (18%) that did not contain pertinent information for the fields on the citation form:
  - There were six (6) citations missing the recipient's ID information.
  - There were two (2) citations missing the time that the citation was issued.
  - There were 11 citations missing the boat information.
- There were also 21 citations of 89 citations<sup>24</sup> (24%) that did not have the vehicle information run through the FDLE system. This is not an exception,<sup>25</sup> but is inconsistent for operations.<sup>26</sup>

City officers issued 413 warnings during November 1, 2013 through March 31, 2019. We found that 233<sup>27</sup> of the 388 warnings<sup>28</sup> (60%) tested were missing pertinent information. Pertinent information is necessary for management or third party verification of the warning issued.

- There were 186 of 388 warnings (48%) that were missing the recipient's signature.
- There were 160<sup>27</sup> of 388 warnings (41%) that did not contain pertinent information for the fields on the warning form.
  - There were 126 warnings with missing or incomplete ID information.
  - There were 14 warnings that did not have the recipient's name or were issued to a company not an individual.
  - There were 86 warnings that were missing ID information separate of the ID number, such as, state, type of ID, or expiration date.
  - There were 53 warnings that were missing the date or time of the warning issued or ID information and boat information.
  - There were six (6) warnings that were missing boat information, such as, the boat details, the registration number, or the hull number.

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<sup>24</sup> The FDLE TAR Report was not available for citations that occurred prior to January 1, 2014, so 25 citations of the 114 citations in the sample were not able to be tested.

<sup>25</sup> There are no City requirements that require information to be run through the FDLE system; however, operations should be consistent.

<sup>26</sup> This item is not included in the 30 citations that are missing pertinent information and is listed for inconsistent operations.

<sup>27</sup> Some warnings had multiple exceptions; however, this is the overall count of warnings that had exceptions without duplication.

<sup>28</sup> There were 25 warnings out of 413 warnings (6%) that were not provided in the packages submitted to the County and were not provided to us by the City (see also Finding 2). The total warnings were reduced for the 25 warnings that were not provided.



- There were also 131 of 375 warnings<sup>29</sup> (35%) that did not have the vehicle information run through the FDLE system. This is not an exception, but is inconsistent for operations.

The officers did not consistently document all of the pertinent information on the warning or citation.

The lack of pertinent information on a citation may lead to the dismissal of the citation. Additionally, by not fully completing the information in the citation and warning forms, the City's records may be insufficient for operations.

#### **Recommendations:**

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**(10) The City implement procedures to ensure that warnings and citations are completed with all pertinent information.**

**(11) The City train officers on the implemented procedures for issuing warnings and citations.**

#### **City's Management Response Summary:**

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**Considering that there is an open investigation, we will refrain from providing responses at this time. We look forward to receiving the complete documents, and upon receipt of full documentation, we will take into consideration the findings and recommendations.**

#### **Finding (4): The City's Police Department did not maintain records in accordance with the Agreement.**

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The Agreement between the County and the City states,

**11) Access to Records and Audits**

The parties shall maintain, in accordance with generally accepted governmental auditing standards, all financial and non-financial records and reports directly or indirectly related to the negotiation or performance of this Agreement including supporting documentation...

The City Police Department Standard Operating Procedure II-17 Records Functions (Procedure 2), Section VI. Records Retention, states,

- E. Any employee desiring to destroy records will contact the Police Services Supervisor. The Police Service Supervisor will ensure the required retention period has been met.

The employee managing the Agreement reimbursement requests submitted all of the documentation including trip sheets, payroll reports, warnings/citations, etc. to the

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<sup>29</sup> The FDLE TAR Report was not available for warnings that occurred prior to January 1, 2014, so 38 of the 413 warnings in the sample were not able to be tested.

County. The City did not retain the originals or copies of citations, warnings, and daily trip sheet documentation used to support the reimbursement request. The documentation was discarded by the employee at the end of each manatee season.

The employee stated that he did not know that these records needed to be maintained and did not contact the Police Services Supervisor prior to disposing the records, as required by Procedure 2.

The City is at risk of not having the necessary documents to show compliance with the Agreement requirements when records are disposed of in error.

#### **Recommendations:**

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**(12) The City retain records as required by the Agreement.**

**(13) The City provide training to City Police Department employees on record retention requirements and disposal requirements.**

#### **City's Management Response Summary:**

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**Considering that there is an open investigation, we will refrain from providing responses at this time. We look forward to receiving the complete documents, and upon receipt of full documentation, we will take into consideration the findings and recommendations.**

## SUMMARY OF POTENTIAL FINANCIAL AND OTHER BENEFITS IDENTIFIED IN THE AUDIT

### Questioned Costs

Finding	Description	Questioned Costs
1	Lacked Radio Call In for Start and End Times	\$ 53,707.38
2	Lacked Agreement Required Documentation	\$ 1,950.00
	<b>TOTAL QUESTIONED COSTS</b>	<b>\$ 55,657.38</b>

### Identified Costs

Finding	Description	Identified Costs
1	Radio Test – Overbilled Manatee Detail Payroll Hours	\$ 10,609.61
2	Trip Sheet – Overbilled Manatee Detail Payroll Hours	\$ 218.75
	<b>TOTAL IDENTIFIED COSTS</b>	<b>\$ 10,828.36</b>

## ATTACHMENT

Attachment 1 – Palm Beach County's Environmental Resources Management's Management Response, page 17

Attachment 2 - City of West Palm Beach's Management Response, page 18

## ACKNOWLEDGEMENT

The Inspector General's audit staff would like to extend our appreciation to the Palm Beach County Environmental Resources Management's staff and the City of West Palm Beach's staff for their assistance and support in the completion of this audit.

*This report is available on the OIG website at: <http://www.pbcgov.com/OIG>. Please address inquiries regarding this report to Director of Audit, by email at [inspector@pbcgov.org](mailto:inspector@pbcgov.org) or by telephone at (561) 233-2350.*

**ATTACHMENT 1 – PALM BEACH COUNTY'S ENVIRONMENTAL RESOURCES  
MANAGEMENT'S MANAGEMENT RESPONSE****Department of Environmental  
Resources Management**

2300 North Jog Road, 4th Floor  
West Palm Beach, FL 33411-2743  
(561) 233-2400  
FAX: (561) 233-2414  
www.pbcgov.com/erm

**Palm Beach County  
Board of County  
Commissioners**

Mack Bernard, Mayor  
Dave Kerner, Vice Mayor  
Hal R. Valeche  
Gregg K. Weiss  
Robert S. Weinroth  
Mary Lou Berger  
Melissa McKinlay

**County Administrator**

Verdenia C. Baker

"An Equal Opportunity  
Affirmative Action Employer"

Official Electronic Letterhead

September 9, 2019

Megan Gaillard, CFE, CIA, CISA, CGAP, CIGA, CGFM, CRMA,  
MSAT  
Director of Audit  
Palm Beach County-Office of Inspector General  
PO Box 16568  
West Palm Beach, FL 33416

Dear Ms. Gaillard:

This is Palm Beach County Department of Environmental Management's response to the findings for Audit Report 2019-A-0011. The Office of Inspector General audited the Interlocal Agreement for Law Enforcement Services between Palm Beach County and the City of West Palm Beach (aka Manatee Program) from November 1, 2013 to March 31, 2019.

Recommendation 1: The City reimburse the County \$10,609.61.

Response: County ERM will work with the City on the reimbursement of \$10,609.61.

Recommendation 4: The City reimburse the County \$218.75.

Response: County ERM will work with the City on the reimbursement of \$218.75.

Recommendation 9: County ERM continue to ensure proper review of the reimbursement requests and only make payments for submissions that are in compliance with the Agreement<sup>19</sup>.

<sup>19</sup> We found no exceptions between November 1, 2018 through March 31, 2019 for the ERM review. The review and oversight process for the reimbursement requests under the Agreement had been improved.

Response: County ERM will continue to ensure proper review of the reimbursement requests and only make payments for submissions that are in compliance with the Agreement.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, reading "Deborah Drum".

Deborah Drum, Department Director  
Palm Beach County Environmental Resources Management

## ATTACHMENT 2 – CITY OF WEST PALM BEACH'S MANAGEMENT RESPONSE



September 11, 2019

John Carey, Inspector General  
Megan Gaillard, Director of Audit  
Palm Beach County Office of the Inspector General  
P.O. Box 16568  
West Palm Beach, FL 33416

**RE: City of West Palm Beach Interlocal Agreement for Law Enforcement Services (Manatee Program) Audit**

Mr. Carey and Ms. Gaillard:

The City of West Palm Beach thanks the Inspector General's Office for the work performed related to the Manatee Program. Considering that there is an open investigation, we will refrain from providing responses at this time. We look forward to receiving the complete documents, and upon receipt of full documentation, we will take into consideration the findings and recommendations. To the extent that we determine corrective action is warranted, we will take the appropriate action at that time.

Respectfully,

A handwritten signature in red ink, appearing to read 'J. Green', is written over the name Jeffrey Green.

Jeffrey Green, City Administrator

401 CLEMATIS STREET  
P.O. BOX 3366  
WEST PALM BEACH, FL 33402  
561.822.1400